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BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Review of Retail Rates
Of Florida Power and Light
Company

Docket No. 001148-EI
Filed: December 20, 2001

FIPUG'S PRELIMINARY ISSUE LIST

Pursuant to Order No. PSC-01-2111-PCO-EI, the Florida Industrial Power Users Group (FIPUG) files its Preliminary Issue List. This list is preliminary in nature and FIPUG reserves the right to identify additional issues.

At this time, FIPUG has not identified any issues in addition to those identified by the other parties to this docket.

John W. McWhirter, Jr.

John W. McWhirter, Jr.
McWhirter Reeves McGlothlin Davidson Decker
Kaufman Arnold & Steen, PA
400 North Tampa Street, Suite 2450
Tampa, Fl 33602

Vicki Gordon Kaufman
McWhirter Reeves McGlothlin Davidson Decker
Kaufman Arnold & Steen, PA
117 South Gadsden Street
Tallahassee, Fl 32301

Attorneys for the Florida Industrial Power Users
Group

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Florida Industrial Power Users Group's (FIPUG) Preliminary Issue List has been furnished by (*) hand delivery, (**) fax or U.S. Mail to the following this 20th day of December, 2001

(*)Robert V. Elias
W. Cochran Keating
Florida Public Service Commission
Legal Division
2524 Shumard Oak Blvd
Tallahassee, FL 32399-0850


(**)John T. Butler
Steel Hector & Davis
200 S. Biscayne Blvd, Suite 4000
Miami, FL 33131-2398

(**)Gray Harris & Robinson, P.A.
Thomas Cloud
301 East Pine Street, Suite 1400
Orlando, FL 32801

(**)Office of Public Counsel
Jack Shreve
John R. Howe
c/o The Florida Legislature
111 W. Madison Street, #812
Tallahassee, FL 32399-1400

(**)Andrews & Kurth Law Firm
Mark Sundback/Kenneth Wisman
1701 Pennsylvania Avenue
NW Suite 300
Washington, DC 20006

(**)Michael B. Twomey
PO Box 5256
Tallahassee, FL 32314-5256


Vicki Gordon Kaufman